

Exhibit B

Alternative Bid Allocation Schedule

Exhibit F
Asset Allocation Schedule

1. In light of the various components of the Purchase Price and the fact that the amount of several such components is not determinable at this time, Purchaser believes it is appropriate to allocate only the Cash Component of the Purchase Price for all purposes other than tax purposes.
2. As such and in accordance with the views expressed by the Monitor on the proper allocation formula:
 - 2.1 the Cash Component shall be allocated exclusively to the current assets of the Sellers, i.e. the book value of the Sellers' cash, accounts receivable and inventory, less the Sellers' accounts payable incurred following the Petition Date;
 - 2.2 the Cash Component shall be allocated among the Sellers on a pro-rata basis in proportion to the respective book value of the current assets held by them.
3. To the extent required under appropriate provisions of the Code and the Tax Act, additional components of the Purchase Price will be allocated for tax purposes after such components are fully and finally identified prior to Closing.